2004 – 2005

Saskatchewan
Provincial Budget

Performance Plan

Minister's Message

I am pleased to introduce the Department of Finance Performance Plan for 2004-05. This is a plan for our future. It is an outline of the challenges that lie ahead, and our plans to deal with them. It is also an outline of our specific goals and objectives as we carry out our mandate to provide information and advice on managing and controlling the Province's finances; administering and collecting taxes; and supporting the Government's accountability in the use of public funds.

Finance plays an integral, centralized role in the Province. It is the agency responsible for receiving the majority of the provincial government's revenues. Finance also disburses these revenues to other departments to fund vital public services and programs including health care, education and the Province's highways.

Finance prides itself on being a leading Department within Canada. This year, we are continuing that tradition by making changes to the way we do business. Beginning in 2004-05, the Saskatchewan Government is adopting accounting standards recommended by the Public Sector Accounting Board (PSAB) and supported by the Provincial Auditor. These include the amortization of capital assets and a Summary Financial Statement in the Budget.

The Department continues to play a lead role in the government-wide strategic planning process by co-ordinating these performance plans. Plans that allow the public to see key activities each department is working on, how we measure up, and to better understand our roles within government.

The performance measures included in the plans continue to enable us to evaluate both our progress and our success. The Department of Finance plan is part of our ongoing commitment to accountability, transparency and performance measures. I am dedicated to the goals and actions outlined in this plan and will report on the progress in the summer of 2005.

Harry Van Mulligen
Minister of Finance

104-05156/

Who We Are

The mandate of the Department of Finance is to provide options and advice to Treasury Board and Cabinet on managing and controlling the finances of the Province. The Department administers and collects provincial taxes and it supports the Government in being accountable to the Legislature and the public in the use of public funds.

According to the Department's vision, as a leading Canadian finance department, Saskatchewan Finance pursues accountable, fiscally responsible government, prosperity and social well-being.

The Department of Finance receives the majority of revenues for the Government of Saskatchewan, and disburses them to government departments to fund public services, such as health care, education and road maintenance. To ensure an increasing level of government-wide accountability, Finance assists departments in implementing the Government's Accountability Framework.

Finance also delivers the Saskatchewan Savings Bonds program, administers provincial pension plans, employee benefit plans and provincial tax programs, including the Provincial Sales Tax, and keeps the public informed on finance-related issues.

CORE BUSINESS AREAS

The Department provides the Minister of Finance, Treasury Board, Cabinet and the Government with information, analysis, advice and services in eight core business areas.

REVENUE, EXPENDITURE, FISCAL AND ECONOMIC POLICY

Finance supports effective government decision-making by providing up-to-date information, policy analysis and advice. Finance establishes and co-ordinates the budget development process to enable Treasury Board and Cabinet to make effective resource allocation decisions.

The Department works with the federal government on Equalization, the Canada Health and Social Transfer, the Canada Pension Plan, and fiscal arrangements concerning First Nations in Saskatchewan and other federal-provincial programs. As well, the Department houses the Saskatchewan Bureau of Statistics, which reports on provincial and national economic indicators.

COMPTROLLERSHIP/FINANCIAL MANAGEMENT

Finance assists the Legislature and the Government in controlling and accounting for the receipt and disposition of public money. Through the Provincial Comptroller, the Department develops and maintains the government-wide revenue and expenditure systems and ensures that effective financial management and accounting procedures are in place. It also prepares and publishes financial accountability reports, including the Public Accounts.

The Department's internal audit function ensures that departments maintain appropriate financial and management controls and are properly accounting for their revenues and expenditures.

REVENUE OPERATIONS

Finance administers several provincial government revenue and tax rebate programs. This work involves identifying and collecting tax revenues, conducting audits, issuing tax refunds and providing information related to tax and rebate programs.

TREASURY AND DEBT MANAGEMENT

Finance borrows to meet the funding requirements of the Government, including Crown corporations and other government agencies. It manages the provincial debt and the cash position of the General Revenue Fund. It also provides an investment management service for various funds administered by the Government, Crown corporations and other agencies.

GOVERNMENT PERFORMANCE PLANNING AND REPORTING

Finance is working to improve planning, budgeting, performance measurement and reporting practices across government. The Performance Management Branch (PMB) plays a central role in this government-wide initiative. PMB's mandate is to develop and implement a "managing for results" approach within executive government to strengthen planning, performance measurement and reporting and enhance accountability.

PERSONNEL POLICY SECRETARIAT

Through the Personnel Policy Secretariat, the Department provides advice and analysis to the Cabinet Committee on Public Sector Compensation and co-ordinates implementation of Cabinet decisions.

CORPORATE SERVICES

Finance provides direction, guidance and support for internal operations and client agencies. This includes executive management, communications, human resources, financial services, procurement, information technology, security and facilities.

PENSION AND BENEFITS ADMINISTRATION

The Public Employees Benefits Agency (PEBA) is a central body within the Department of Finance that administers pension and benefit programs for employees of the executive government, Crown corporations and government-funded bodies.

Plan at a Glance

The purpose of this performance plan is to look forward and provide a forecast of the challenges and opportunities ahead, and how we plan to address them. This section of the report lays out our plan for the future. It identifies the outcomes we are working towards to continue to pursue accountable, fiscally responsible government, prosperity and social well-being.

This is the third performance plan publicly released by the Department of Finance. The performance plan will continue to evolve over time as the strategic planning, performance management and public reporting processes mature and stakeholder feedback is incorporated.

The goals and objectives identified in the plan are multi-year in nature. Over time, we will work towards achieving our objectives in support of meeting our broader long-term goals. For each objective, a series of key actions for the 2004-05 fiscal year have been developed that support advancements towards the objective.

Below is a summary of our plan for 2004-05 and beyond. The goals and objectives articulate the outcomes the Department is pursuing, which support advancement towards our vision. The performance measures are one of the key tools we will use to gauge our progress towards objectives. The Department will report on actual compared to planned progress at the end of the 2004-05 fiscal year, in the Department's 2004-05 Annual Report.

OUR VISION

As a leading Canadian finance department, Saskatchewan Finance pursues accountable, fiscally responsible government, prosperity and social well-being.

GOAL #1

Saskatchewan is fiscally strong and stable

OBJECTIVE 1 - *A sound financial plan*

Performance Measures:

- Government debt to GDP ratio
- Credit ratings

GOAL #2

Saskatchewan is a prosperous and socially responsible province

OBJECTIVE 1 - *A simple, fair, competitive tax structure*

Performance Measures:

- Income and sales taxes paid by representative taxpayers
- Inter-provincial tax comparisons for selected average family profiles
- Tax progressiveness index
- Number of audits conducted on businesses liable for taxes under the statutes administered by Finance

GOAL #3

Government is accountable for its revenues, expenditures and results

OBJECTIVE 1 - *Effective government financial reporting*

Performance Measures:

- Date that Volume 1 of the Public Accounts is released
- Number of audit qualifications on the Province's General Revenue Fund (GRF) Financial Statements and on the Summary Financial Statements (SFS)
- Number of Public Sector Accounting Board (PSAB) standards that have not been implemented in the General Revenue Fund Financial Statements and in the Summary Financial Statements

OBJECTIVE 2 - *Effective government-wide financial management practices*

Performance Measures:

- Number of significant deficiencies that were detected, but not appropriately addressed by the affected departments
- Successful implementation of the MIDAS system on time and within budget

OBJECTIVE 3 - *Effective performance planning, management and reporting*

Performance Measures:

- Number of departments and Treasury Board Crown corporations that publicly release performance plans
- Number of departments and Treasury Board Crown corporations that publicly release performance results reports

GOAL #4

Saskatchewan Finance provides excellent services to its clients

OBJECTIVE 1 - *Accurate and timely information and services*

Performance Measures:

- Per cent of businesses, which collect taxes on behalf of government, that are satisfied with the Department's quality of service
- Per cent of businesses, which collect taxes on behalf of government, that are satisfied with the Department's timeliness of responses, refunds and adjustments

OBJECTIVE 2 - *Ease of tax compliance*

Performance Measures:

- Number of businesses that filed returns on-line
- Number of farmers that applied for fuel tax rebates on-line

2004-05 Financial Overview

The Department's appropriation for 2004-05 is $244.274 million. Of this amount, $40.011 million is appropriated for the operations of the Department of Finance. The remaining $204.263 million is appropriated for payments to public service pensions and benefits.

The following table lists the 2004-05 breakdown of Department spending by function.

2004-05 ESTIMATES	*(in thousands of dollars)*
Administration	3,398
Accommodation and Central Services	2,348
Treasury and Debt Management	2,576
Provincial Comptroller	11,745
Budget Analysis	4,310
Revenue	15,147
Personal Policy Secretariat	393
Miscellaneous Payments	94
Operations Appropriation	40,011
Capital Acquisitions	(3,442)
Amortization	824
Total Expense	37,393
2004-05 Total Appropriation	
Operations	40,011
Public Service Pensions and Benefits	204,263
Total Appropriation	244,274
FTE Staff Complement	
Department	374
Revolving Fund	72
Total	446

Trends and Issues

The Department of Finance is committed to leadership and innovation in the development of public policy and the practice of public financial management. Accomplishments in 2003-04 provide a solid foundation on which we will continue to improve service to other agencies of government and to the people of Saskatchewan.

Saskatchewan's economy emerged from a two-year, drought-induced slump in 2003, expanding at an estimated annual rate of 3.9 per cent. The economy is projected to grow again this year assuming farmers harvest an average crop. The Province should benefit from stronger growth in the United States, Asia and other nations with whom we trade. However, the rising value of the Canadian dollar could offset this potential gain. Advice and support to Treasury Board and Cabinet on the status of the economic outlook and its impact on the Province's finances will be provided on an ongoing basis.

The Department is expected to monitor both internal and external pressures on the provincial tax system and analyze the effects those pressures may have on the fairness and competitiveness of the tax system. For the upcoming year, Finance also expects to complete negotiations respecting the renewal of major federal-provincial fiscal agreements. Finally, the Department expects to continue work with our partners on a number of ongoing intergovernmental issues, including federal transfers for health care and other social programs and First Nations taxation.

Government accounting is in a period of considerable change. A number of new accounting recommendations have significantly affected the Government accounting environment. For example, the Government is in the process of implementing the full accrual model for reporting capital assets for the 2004-05 fiscal year. As well, work is underway to evaluate the impact of recently released recommendations regarding the reporting entity.

The accounting profession continues to examine a number of other areas. One of the more fundamental of these is accounting for government grants. As grants comprise the largest category of government expenditures, the potential implications of accounting changes are significant. Considerable work is required to evaluate the recommendations as they are developed and to provide advice to Government about the potential impact on Saskatchewan.

Phase 1 of the Government's new central financial system, known as the MIDAS project, was completed April 1, 2003. Challenges will continue through the next four years as the remaining phases of the project (capital assets, human resources and payroll) are completed and the employees adapt to the new system.

Throughout Canada, the United States and elsewhere, standards for public accountability are changing. In addition to a continued emphasis on timely and accurate reporting of financial results, there is increasing interest in performance results – measuring whether government programs and policies are achieving their stated objectives and making a difference in peoples' lives.

In Saskatchewan, the Department of Finance is working with other central agencies and departments to strengthen planning, performance management and reporting. Over the past year, improving public reporting has been a key area of emphasis. In December 2002, the Canadian Comprehensive Auditing Foundation (CCAF) released *Reporting Principles - Taking Public Performance Reporting* to a New Level (http://www.ccaf-fcvi.com/english/reporting_principles_entry.html). Developed by a task force of legislators, managers and auditors, this document outlines nine principles to guide public performance reporting. Finance is using these principles to guide future performance reporting work within executive government. Saskatchewan's Provincial Auditor supports the CCAF reporting principles and Finance's efforts to improve planning, performance management and reporting. Over the past several years, the Provincial Auditor has monitored and reviewed various aspects of our work to date, including an assessment of department annual reports in his 2003 Report – Volume 3.

Changes from 2003-04 Performance Plan

The goals and objectives in the Department's 2004-05 Performance Plan remain largely unchanged from those published last year; one objective under Goal 3 has been split into two separate objectives for greater clarity, but this does not change the strategic intent of the plan.

A few minor wording changes have been made to previously published performance measures for clarification purposes, however, the measures and data sources remain unchanged.

The following performance measures have been added to the performance plan:

- Number of audits conducted on businesses liable for taxes under the statutes administered by Finance
- Number of Public Sector Accounting Board (PSAB) standards that have not been implemented in the General Revenue Fund Financial Statements and in the Summary Financial Statements

In addition, our previously released performance measure "Number of departments that publicly release performance plans and results" has been expanded to include Treasury Board Crown corporations.

The following performance measure has been removed from the plan:

- Percentage of gasoline purchased tax-free by farmers. This measure is being deleted as the Government has made all bulk fuel purchases available to farmers on a tax-free basis.

Goals, Objectives, Actions and Measures

This section details the Department's Performance Plan for 2004-05 and beyond that supports advancement towards our vision of pursuing accountable, fiscally responsible Government, prosperity and social well-being. Under each goal, a number of objectives have been established that support progress towards the broader goal statement. For each objective, a set of key actions that will be completed in 2004-05 has been identified. They are the means for making progress on the objectives. In addition, performance measures have been established for each objective to gauge progress towards meeting the objective.

GOAL #1

Saskatchewan is fiscally strong and stable

OBJECTIVE 1 *- A sound financial plan*

Fiscal strength and stability are important indicators for those who live in our Province, and those who are looking to invest. The Department contributes to the Province through the development of a sound financial plan. Sound financial planning is a key component in assisting government decision-makers to develop and deliver annual budgets and effectively allocate public resources.

A financial plan includes details of revenue, expenditure, assets, liabilities and debt. These details are reported on a General Revenue Fund (GRF) basis and a Summary Financial Statement (SFS) basis.

Key Actions for 2004-05

- Issue timely economic and fiscal forecasts, reports and analysis, as well as fiscal strategies and options, to achieve the Government's financial plan within *The Balanced Budget Act* and The Fiscal Stabilization Fund Act.
- On an ongoing basis, operate a budget process that provides decision-makers with realistic program options and the information necessary to analyze those options.

- On an ongoing basis, optimize the Government's cost of borrowing through:
  - strategic financing
  - cash management
  - debt administration and foreign exchange and risk management
- On an ongoing basis, work to achieve fair and responsible public sector compensation and broad human resource management.
- Introduce a Summary Financial Plan in the 2004-05 Budget and include summary financial information in the quarterly reports.
- Implement amortization of capital expenses in the 2004-05 Budget.

What are we measuring?	**Where are we starting from?**
Government debt to GDP ratio	23.1% *[March 31, 2003, latest data available]*

Gross Domestic Product (GDP) is the total value of all goods and services produced in the economy.

Government debt is the debt incurred to fund deficits and cash shortfalls that must be repaid using future government receipts. This does not include debt incurred for and repayable by Crown corporations.

Investor confidence is influenced by this ratio because it provides investors with a measure of the Province's debt relative to the income available to manage that debt.

The Department is able to influence many of the factors that contribute to the size of the Government's debt and GDP levels by providing advice to decision-makers and adhering to prudent debt management policies. However, factors, such as the state of the global, North American and Canadian economies are beyond the Department's control.

What are we measuring?	**Where are we starting from?**
Credit ratings	Standard & Poor's: A+ with a positive outlook Moody's Investors Service: Aa3 Dominion Bond Rating Service: A *[March 31, 2003, latest data available]*

A credit rating is an evaluation by an independent, objective agency of a borrower's capability to service and repay debt. The borrower may be a private firm or a public entity, such as a provincial or national government. An upgrade in a borrower's credit rating means there has been an improvement in that borrower's financial position.

Factors used to reach a credit rating include:

- Government structure and intergovernmental relations
- economy
- budget
- financial position
- policy direction and overall management ability

GOAL #2

Saskatchewan is a prosperous and socially responsible province

***OBJECTIVE 1** - A simple, fair, competitive tax structure*

A simple, fair and competitive tax structure promotes prosperity through tax competitiveness, and enhances social responsibility by ensuring adequate resources for important public services.

Competitive taxes are a key feature in a jurisdiction's ability to compete for jobs and investments.

Key Actions for 2004-05

- Improve the competitiveness of Saskatchewan small business corporations by lowering the small business Corporate Income Tax rate from 5.5 per cent to 5.0 per cent effective January 1, 2005.
- Improve business tax competitiveness by expanding the incremental Corporation Capital Tax exemption, which depends upon the extent of a company's business presence in Saskatchewan, from $17.5 million to $20.0 million effective January 1, 2005.
- Increase the Post-Secondary Graduate Tax Credit from $350 to $500 in 2004. Further increases will be phased in until the tax credit reaches $1,000 in 2007.
- Complete federal-provincial negotiations on revised income tax collection agreements.
- Continue to monitor:
  - the tax systems of other jurisdictions
  - the revenue requirements of the Government

What are we measuring?

Income and sales taxes paid by representative taxpayers

Where are we starting from?

Single parent earning $25,000 paid $619

One income family earning $50,000 paid $4,284

Two income family earning $75,000 paid $6,721

[2002, latest data available]

While tax levels are held as low as possible, a key requirement of the tax regime is that it provides adequate resources to the Province to finance the Government's program responsibilities in areas, such as health and education.

The Department's influence in this area is through the ongoing advice it provides to decision-makers about revenue policy issues.

What are we measuring?

Inter-provincial tax comparisons for selected average family profiles

Where are we starting from?

Single parent earning $25,000 – 4th lowest

One income family earning $50,000 – 4th lowest

Two income family earning $75,000 – 4th lowest

[2002, latest data available]

Comparisons of the Saskatchewan taxes paid by representative taxpayers to the taxes paid by those taxpayers if the Province adopted the tax regimes of other provinces provide an indication of the competitiveness of Saskatchewan's tax regime.

The Department's influence in this area is through the ongoing advice it provides to decision-makers about revenue policy issues.

What are we measuring?	Where are we starting from?
Tax progressiveness index	17.1 *[2002, latest data available]*

The Department's progressiveness index provides an indication of how fair the provincial tax system is by measuring relative tax levels between different income levels. The higher the index, the more progressive and fair the tax system.

The Department's influence in this area is through the ongoing advice it provides to decision-makers about revenue policy issues.

What are we measuring?	Where are we starting from?
Number of audits conducted on businesses liable for taxes under the statutes administered by Finance	4,223 *[2002-03, latest data available]*

This is a measure of the number of field and desk audits conducted by Finance on businesses required to collect or pay taxes administered by the Department. It is necessary that the level of audit coverage is high enough to promote voluntary compliance and to ensure that all businesses are paying and remitting the required taxes. This helps to ensure fairness and competitiveness among businesses. The Department has a moderate level of influence, since staff vacancies and the long training period for new auditors will impact the number of audits.

GOAL #3

Government is accountable for its revenues, expenditures and results

***OBJECTIVE 1** - Effective government financial reporting*

Continued strong financial reporting is key to strong accountability. Timely, reliable and relevant financial information provides the necessary accounting for the receipt and spending of public funds.

Key Actions for 2004-05

- Develop and implement a work plan to prepare and release the Province's Public Accounts by August 1.
- Prepare financial statements in accordance with Public Sector Accounting Board (PSAB) standards and work with the Provincial Auditor to resolve differences in opinion.
- Monitor the activities of the PSAB of the Canadian Institute of Chartered Accountants. Implement new standards as soon as approval to do so is obtained.
- Prepare and release quarterly financial reports.

What are we measuring?	Where are we starting from?
Date that Volume 1 of the Public Accounts is released	July 21, 2003 *[2002-03: Public Accounts]*

Timeliness of the financial statements contributes to the Government's accountability. The "gold standard" is considered attained if the statements are released by August 1. The Department's level of influence over the measure is moderate and achievement is affected by other departments and agencies, the Provincial Auditor and Treasury Board.

What are we measuring?	Where are we starting from?
Number of audit qualifications on the Province's General Revenue Fund (GRF) Financial Statements and on the Summary Financial Statements (SFS)	3 GRF 0 SFS *[2002-03: Public Accounts]*

Reliability of the financial statements contributes to the Government's accountability. Financial statements that have few (or no) audit qualifications are considered more reliable than those that have many. The Department's level of influence over the measure is moderate and achievement is affected by other departments and agencies.

What are we measuring?	Where are we starting from?
Number of Public Sector Accounting Board (PSAB) standards that have not been implemented in the General Revenue Fund Financial Statements and in the Summary Financial Statements	1 [pension accounting for GRF financial statements] *[2002-03: Public Accounts]*

Relevance of the financial statements contributes to the Government's accountability. Financial statements that comply with Public Sector Accounting Board Standards are considered more relevant than those that do not. The Department's level of influence over the measure is moderate.

OBJECTIVE 2 *- Effective government-wide financial management practices*

Effective government-wide financial practices are essential to the operation of government. The Department of Finance is committed to a high standard concerning financial systems and practices for managing resources and achieving fiscal accountability. The Department provides direction to and works with other departments and agencies to ensure appropriate financial management practices are employed.

Key Actions for 2004-05

- On an ongoing basis, develop, implement and monitor financial policies and procedures for the Government.
- Through our cyclical risk analysis process, we plan to assess the internal controls on approximately 130 financial programs/systems. Where improvements are required, effective solutions will be recommended for implementation.
- On an ongoing basis, ensure spending related to the General Revenue Fund is maintained within approved limits.
- As part of MIDAS Phase 2, implement the Fixed Assets module to support the management of Capital Assets in the Government.
- As part of MIDAS Phase 2, re-evaluate workflow and self-service expenses as they may be more effective if implemented with human resources.
- As part of MIDAS Phase 3, (having a timeline of October 2003 to April 2006), continue with project activity to complete the analysis and design stages of the project.

What are we measuring?	**Where are we starting from?**
Number of significant deficiencies that were detected, but not appropriately addressed by the affected departments	0 *[2002-03, latest data available]*

In order to achieve the objective of effective government-wide financial practices, departments must appropriately address all significant deficiencies that are detected. A significant deficiency is an internal control deficiency that adversely affects the Government's ability to safeguard its assets and record, process or report financial data reliably. Finance develops and implements financial policies and procedures and conducts internal control reviews to monitor for significant deficiencies in financial programs/systems. This measure will indicate if any significant deficiencies that were detected were not appropriately addressed. The Department has a high level of influence over the measurement results.

What are we measuring?

Successful implementation of the MIDAS system on time and within budget

Where are we starting from?

The first phase of MIDAS was launched in 2001-02. It was successfully completed during 2002-03 and implemented on time and under budget on April 1, 2003.

[Latest data available]

MIDAS is the new government-wide system to replace our 17-year-old financial, human resources and payroll systems. It is a state-of-the-art, web-based system that will support the future needs of the Government. It will improve our effectiveness through the use of workflow to automate approvals and avoid entry of data into multiple systems. It will improve our access to integrated financial information and will support new functionality for the budgeting and forecasting processes.

In order to provide the financial services required by the Government, it is critical that the Department implement each phase of the new base financial system on time and within budget, and that the new system meets the needs of the users.

The Department has significant influence over all aspects of the MIDAS project, including the time and cost required to complete each phase.

OBJECTIVE 3 *- Effective performance planning, management and reporting*

Government's Accountability Framework is intended to strengthen accountability to the Legislature and public by providing more and better information about what results government intends to achieve, how it will spend money, and, at year end, its actual financial and program performance results. To be effective, performance plans and annual reports must be timely, complete and accurate. As the lead Department, Finance works to build capacity within government, set expectations and support departments in their planning and measurement work. Over time, the end result should be better information for managers and decision-makers, enhanced accountability both internally and publicly, and ultimately, improved government performance for Saskatchewan people.

Key Actions for 2004-05

- Implement next steps in a phased approach to public reporting of department performance plans and results:
  - ~ Improve timeliness by releasing 2004-05 department performance plans with the budget
  - ~ Report on actual results associated with all key budget commitments in department annual reports, by the end of July 2004
  - ~ Continue to add and improve content of department annual reports, based on the Canadian Comprehensive Auditing Foundation (CCAF) reporting principles. Areas of focus for the coming year include data quality, explaining the roles, responsibilities and accountabilities of key third party service delivery partners and improving the integration of financial and performance reporting
  - ~ Develop guidance for departments on data validity/verification/controls
- Prepare and publish a government-wide summary plan for 2004-05 and publish an update on progress with the Mid-Year Report.
- Continue building capacity for performance management and reporting, focusing on operationalizing a planning, measurement and reporting approach to management.

What are we measuring?	**Where are we starting from?**
Number of departments and Treasury Board Crown corporations that publicly release performance plans	15 departments 2 Treasury Board Crown corporations (SPMC and SLGA) *[2003-04]*

Timely release of departmental performance plans at the start of the year is essential to strong public accountability. Plans describe what departments intend to accomplish with their annual budget appropriations, the specific actions they will take and how progress will be measured. Plans released at the start of the year also serve as the basis for reporting on actual progress at year end. This measure tracks the number of executive government departments and Treasury Board Crown corporations that publicly release performance plans, developed in accordance with Government's Accountability Framework, in 2004-05.

While this is a short-term output measure, it does gauge overall progress in improving public disclosure of planned activities and results for the year. The Department of Finance develops planning guidelines, sets annual expectations and works with other central agencies to support departments and Treasury Board in strengthening performance planning, measurement and reporting. However, individual departments and agencies are responsible for preparing their own annual performance plans.

What are we measuring?

Number of departments and Treasury Board Crown corporations that publicly release performance results reports

Where are we starting from?

9 departments

0 Treasury Board Crown corporations

[2002-03, latest data available]

Timely public release of year end reports on actual performance results as compared to original performance plans is a key means of demonstrating accountability for results. Department annual reports describe the organization's activities during the year, the results they achieved and the progress they made as compared to their performance plan for that year and must be tabled within the timelines set out in The Tabling of Documents Act. This measure tracks the number of executive government departments and Treasury Board Crown corporations that publicly release annual performance results reports, developed in accordance with Government's Accountability Framework, in 2004-05. While this is a short-term output measure, it does gauge progress in improving the timeliness and rigor of department annual reports. The Department of Finance develops reporting guidelines, sets annual expectations and works with other central agencies to support departments and Treasury Board in strengthening performance planning, measurement and reporting. However, individual departments and agencies are responsible for preparing their own annual reports.

GOAL #4

Saskatchewan Finance provides excellent services to its clients

OBJECTIVE 1 - *Accurate and timely information and services*

The Department is committed to serving its clients – individuals and businesses, government departments and decision-makers, and the public at large – with integrity and professionalism. We continually seek ways to respond more effectively and efficiently to our clients' needs.

Key Actions for 2004-05

- Conduct and report survey results for businesses collecting taxes.
- Respond to most requests for tax information within 24 hours and provide accurate information.
- Process tax refunds within 21 days of receiving all required documentation.
- Continue to process PST rebates within four weeks of receiving applications, for people who have purchased Energy Star compliant, energy-efficient appliances.
- Begin implementation of interactive forms for public use.

What are we measuring?	Where are we starting from?
Per cent of businesses, which collect taxes on behalf of government, that are satisfied with the Department's quality of service	93.5% *[2002-03; latest data available]*

The Department has committed to conducting periodic surveys of businesses collecting taxes on behalf of government. This allows businesses to evaluate the Department's performance and helps the Department determine how its services may be improved. This is a measurement of the percentage of businesses collecting taxes that indicate they were somewhat to very satisfied with the quality of information received from Saskatchewan Finance (Tax bulletins, quality of answers from information officers). The Department has moderate influence on this measure as the results are very dependent upon the survey response rate from the public. Changes in tax policy may influence how a business responds to the survey.

What are we measuring?	Where are we starting from?
Per cent of businesses, which collect taxes on behalf of government, that are satisfied with the Department's timeliness of responses, refunds and adjustments	91.5% *[2002-03; latest data available]*

The Department has committed to conducting periodic surveys of businesses collecting taxes on behalf of government. This allows businesses to evaluate the Department's performance and helps the Department determine how its services may be improved. This is a measurement of the percentage of businesses collecting taxes that indicate they were somewhat to very satisfied with the Department's timeliness of responses and overall program delivery. The Department has moderate influence on this measure, as the results are very dependent upon the survey response rate from the public. Changes in tax policy may influence how a business responds to the survey.

OBJECTIVE 2 *- Ease of tax compliance*

The Department wants to ensure that its clients can report taxes owing or obtain tax benefits as easily as possible. This helps reduce compliance costs for clients.

Key Actions for 2004-05

- Continue to promote the Saskatchewan Electronic Tax Service (SETS) to clients through the use of information stuffers included with tax returns every three months, using e-mail marketing to clients that have provided an e-mail address and through our link on the www.gov.sk.ca "On-line Services" web page.

What are we measuring?	Where are we starting from?
Number of businesses that filed returns on-line	2,327 *[2002-03; latest data available]*

This measure quantifies the number of businesses that submit their tax returns using the Saskatchewan Electronic Tax Service (SETS). SETS allows businesses to file a return on-line rather than filing a paper return or access their account on-line rather than phoning for an account balance. The Department's influence over this measure is limited to the extent that it can only encourage businesses to submit returns electronically. They may still choose to do so manually.

What are we measuring?	Where are we starting from?
Number of farmers that applied for fuel tax rebates on-line	4,056 *[2002-03; latest data available]*

This measure quantifies the number of farmers that submit their fuel tax rebate applications and fuel permit renewals using the Saskatchewan Electronic Tax Service (SETS). SETS allows farmers to file an application on-line rather than filing a paper application. The Department's influence over this measure is limited to the extent that it can only encourage farmers to submit applications electronically. They may still choose to do so manually.

Where to Obtain Additional Information

If you have any questions or comments about this plan, call 1-866-862-6246.

All Saskatchewan Finance programs and services can be accessed at www.gov.sk.ca/finance

All Saskatchewan Finance publications can be accessed at www.gov.sk.ca/finance/publicationsall.htm